

**HYNES CHARTER SCHOOL CORPORATION
FINANCIAL STATEMENTS
JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **OCT 26 2011**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have audited the accompanying statement of financial position of Hynes Charter School Corporation (the School)(a non-profit organization) as of June 30, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hynes Charter School Corporation as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2011, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Silva Gurtner & Abney, LLC

September 26, 2011

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011

ASSETS

Current assets	
Cash and cash equivalents	\$ 2,216,828
Cash restricted for student activities	271,623
Grant and other receivables	274,338
Prepaid insurance	<u>5,124</u>
Total current assets	<u>2,767,913</u>
Total assets	<u><u>\$ 2,767,913</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 55,043
Accrued payroll liabilities	41,212
Deferred revenue	<u>50,810</u>
Total current liabilities	147,065
Net assets	
Unrestricted	2,349,225
Temporarily restricted	<u>271,623</u>
Total net assets	<u>2,620,848</u>
Total liabilities and net assets	<u><u>\$ 2,767,913</u></u>

See accompanying independent auditors' report and notes to financial statements.

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Revenues and other support			
Grants			
Federal and state	\$ 698,107	\$ -	\$ 698,107
State and local Minimum Foundation Program	4,193,300	-	4,193,300
Donations	9,078	-	9,078
Non-cash donations	140,202	-	140,202
Student fees	-	226,709	226,709
Miscellaneous revenue	122,384	-	122,384
Net assets released from restrictions	250,296	(250,296)	-
Total revenues and other support	5,413,367	(23,587)	5,389,780
Expenses			
Administrative expenses	819,752	-	819,752
Program expenses	4,493,017	-	4,493,017
Total expenses	5,312,769	-	5,312,769
Change in net assets	100,598	(23,587)	77,011
Net assets, beginning of year	2,248,627	295,210	2,543,837
Net assets, end of year	<u>\$ 2,349,225</u>	<u>\$ 271,623</u>	<u>\$ 2,620,848</u>

See accompanying independent auditors' report and notes to financial statements.

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

	Administrative Expenses	Program Expenses	Total
Expenses			
Salaries	\$ 433,520	\$ 2,789,613	\$ 3,223,133
Payroll taxes	7,221	44,515	51,736
Employee benefits	39,366	242,688	282,054
Retirement fund contribution	82,146	506,416	588,562
Transportation	-	111,592	111,592
Dues and fees	14,421	-	14,421
Insurance	1,079	40,411	41,490
Repairs and maintenance	29,380	181,121	210,501
Professional services	27,628	170,322	197,950
Miscellaneous expense	12,379	36,086	48,465
Materials and supplies	154,327	299,144	453,471
Telephone and postage	111	681	792
Utilities	11,424	70,428	81,852
Food service management	6,750	-	6,750
Total expenses	<u>\$ 819,752</u>	<u>\$ 4,493,017</u>	<u>\$ 5,312,769</u>

See accompanying independent auditors' report and notes to financial statements.

**HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011**

Cash flows from operating activities	
Change in net assets	\$ 77,011
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Changes in operating assets:	
Grant and other receivables	249,492
Prepaid insurance	18,394
Changes in operating liabilities:	
Accounts payable	(55,282)
Accrued payroll liabilities	(425,113)
Deferred revenue	<u>7,002</u>
Net cash used in operating activities	<u>(128,496)</u>
Net decrease in cash and cash equivalents	(128,496)
Cash and cash equivalents, beginning of year	<u>2,616,947</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,488,451</u></u>
Reconciliation to statement of financial position	
Cash and cash equivalents for cash flow statement include:	
Cash and cash equivalents	\$ 2,216,828
Cash restricted for student activities	<u>271,623</u>
Total cash and cash equivalents	<u><u>\$ 2,488,451</u></u>

See accompanying independent auditors' report and notes to financial statements.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Hynes Charter School Corporation (the School) was granted a five year charter by the Orleans Parish School Board in 2006 to provide all students with a safe and diverse learning community by empowering them to be proficient readers, writers, and critical thinkers. The charter was renewed for an additional 6 years effective July 1, 2011. The Hynes Charter School Corporation is a Type 3 Charter School governed by a board of directors.

The Hynes Charter School Corporation is a nonprofit organization exempt from federal and state income tax under Section 501(c)(3) of the United States Internal Revenue Code. Management has evaluated its tax positions and has determined that there are no uncertainties in income taxes that require adjustments to or disclosures in the financial statements.

Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The School follows the guidance of not for profit accounting. Under not for profit accounting, the School is required to report information regarding its financial position and activities according to three classes of net assets as follows:

- **Unrestricted** - Net assets which are free of donor-imposed restrictions; all revenues, expenses, gains, and losses that are not changes in permanently or temporarily restricted net assets.
- **Temporarily Restricted** - Net assets whose use by the School is limited by donor-imposed stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the School pursuant to those stipulations.
- **Permanently Restricted** - Net assets whose use by the School is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or otherwise removed by actions of the School. There are no permanently restricted net assets as of June 30, 2011.

Also, under not for profit accounting, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the donor imposed time or purpose restrictions. In addition, the School is required to present a statement of cash flows.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Public Support and Revenue

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the State Public School Fund and the Orleans Parish School Board. The School receives \$4,115 from the State and \$4,235 from the School Board per eligible student in attendance at the official pupil count date of October 1, each year. MFP revenue accounts for 78% of the School's total support for the year ended June 30, 2011. State and federal grants are on a cost reimbursement basis and account for 13% of the School's total support for the year ended June 30, 2011.

Donated Equipment, Services and Materials

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. The School has recorded \$140,202 as revenue and expense in the statement of activities for use of facilities, equipment, and materials owned by the Orleans Parish School Board.

As part of an operating agreement with the Orleans Parish School Board, Hynes Charter School Corporation is not required to pay a lease on the property which houses the school. The administration has elected not to record the benefit from this transaction on their books.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the School considers all highly liquid investments with an initial maturity of three months or less as cash and cash equivalents.

Grant and Other Receivables

The grant and other receivables are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

Deferred Revenue

The School obtains payment of a \$75 instructional fee per student at the time of registration, which is in the spring of the current year. Revenues from these fees are recognized in the year in which they are earned. Fees collected in the current year that apply to the subsequent year are deferred. Receivables for instructional fees have not been recorded and have been determined to be uncollectible.

Functional Expense Allocation

Functional expenses are allocated among program expenses and administrative categories based on actual use or management's best estimate.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted net assets are composed of cash and contributions received from unrelated third parties that were donated for student activity funds. As the School uses these funds, they are released from restriction.

NOTE B – CONCENTRATION OF CREDIT RISK

The School maintains cash accounts at a local financial institution that may, at times exceed the amount covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC). Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the financial institution. At June 30, 2011, the balances in excess of FDIC insurance were appropriately covered by pledged securities.

NOTE C – COMPENSATED ABSENCES

Teachers and staff are allowed a maximum of 10 cumulative sick and/or personal days per year. Earned and unused sick and/or personal days are paid to employees at a rate of \$75/day following the School's fiscal year end. The School has accrued for \$17,909 of unpaid leave and \$5,765 of related accrued TRSL benefits as of June 30, 2011.

NOTE D – GRANT AND OTHER RECEIVABLES

Grant and other receivables are deemed to be fully collectible by management and were comprised of the following amounts due at June 30, 2011:

Louisiana Department of Education	
Title I	\$ 220,194
Title II	27,347
Educational Excellence Fund	<u>26,797</u>
 Total grant receivables	 <u>\$ 274,338</u>

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE E – RETIREMENT PLAN

Certain employees of the School participate in the Teachers' Retirement System of Louisiana (the System). The System is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan follows.

Plan Description: The System provides retirement benefits as well as disability and survivor benefits. Ten years of service credit are required to become vested for retirement benefits, five years of service credit if the employee reaches age sixty, and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Teachers Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, LA 70804-9123. **Funding Policy:** Plan members are required to contribute 8% of their annual covered salary. The School is required to contribute at an actuarially determined rate. The current rate is 20.2% of annual eligible covered payroll. Starting July 1, 2011, the System rate will be increased to 23.7%. Member contributions and employer contributions for the System are established by state law, and rates are established by the Public Retirement System's Actuarial Committee. The School's contribution to the System for the year ended June 30, 2011 is \$423,754.

NOTE F – FUNDS RESTRICTED FOR STUDENT ACTIVITIES

The School maintains a separate bank account for student activities. The account is for the collected instructional fees and the Husky Care (before and after-school care program) fees. Restricted student activity funds amounted to \$271,623 at June 30, 2011, and are reported as restricted cash and as temporarily restricted net assets.

NOTE G – RELATED PARTY TRANSACTIONS

During fiscal year 2011, the School had related party expenses totaling \$191,142 with Orleans Parish School Board, the School's Local Educational Agency (LEA).

Shared services, which are the IT services provided by the LEA, account for \$90,895 of the related party expenses. The Louisiana Legislative approved a 2% administrative fee to be paid by all charter schools to the LEA. *For the year ended June 30, 2011, the School paid \$84,287 in administrative fees to the LEA.*

The remaining related party expenses of \$15,960 are for the Food Services provided by the LEA for meals at the School.

NOTE H – COMMITMENTS AND CONTINGENCIES

The School has employment contracts with most of its employees. The contracts for the current year expired June 30, 2011. All contracts provide for a minimum annual salary and other benefits.

NOTE I – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 26, 2011, and determined that no events occurred that require disclosure. No subsequent events occurring after that date have been evaluated for inclusion of these financial statements.

SUPPLEMENTAL INFORMATION

HYNES CHARTER SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2011

<u>Federal Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Education			
Pass-through programs from:			
Louisiana Department of Education -			
Title I - Grants to Local Educational Agencies - Part A - Basic	84.010A	28-05-T1-36 C	\$ 335,998
Title I - Orleans Parish School Board Education Jobs Fund	84.010A	28-05-T1-36 C	88,980
Title II - Teacher & Principal Training & Recruitment Fund	84.367A	28-05-50-36 C	27,348
IDEA - Individual Disabilities Education Act	84.391	-	
Office of Special Education and Rehabilitation Services			24,659
Hurricane Katrina Foreign Contributions	84.940C	-	<u>29,942</u>
Total expenditures of federal awards			<u>\$ 506,927</u>

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Summary of Significant Accounting Policies

a. Basis of Presentation

This schedule includes the federal grant activity of Hynes Charter School Corporation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*.

b. Accrued Reimbursement

Various reimbursement procedures are used for federal awards received by the School. Consequently, timing differences between expenditures and program reimbursements exist at the end of the year.

Note 2 - Reconciliation of federal grant revenue to expenditures of federal awards

Expenditures of federal awards during the year ended June 30, 2011	\$ 506,927
Funds expended in prior years, but reimbursement received in the current year	384,965
Funds expended in current year, but reimbursement requested in subsequent year	(175,142)
Prior year disallowed expenditures identified in 2011	<u>(18,643)</u>
Total federal grants revenue	<u>\$ 698,107</u>

See the accompanying independent auditors' report.

OTHER INDEPENDENT AUDITORS' REPORTS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have audited the financial statements of Hynes Charter School Corporation (the School) (a non-profit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated September 26, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Hynes Charter School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Hynes Charter School Corporation's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hynes Charter School Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, the Orleans Parish School Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Silva Gurtner & Abney, LLC

September 26, 2011

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

Compliance

We have audited Hynes Charter School Corporation's (the School) (a non-profit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2011. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School's management. Our responsibility is to express an opinion on Hynes Charter School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Hynes Charter School Corporation's compliance with those requirements.

In our opinion, Hynes Charter School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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Internal Control Over Compliance

Management of Hynes Charter School Corporation is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Hynes Charter School Corporation's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, the Orleans Parish School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Silva Gurtner & Alney, LLC

September 26, 2011

**HYNES CHARTER SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified		
Internal control over financial reporting:			
Material weaknesses identified?	_____ yes	_____ X _____	no
Significant deficiencies identified not considered to be material weaknesses?	_____ yes	_____ X _____	none reported
Noncompliance material to financial statements noted?	_____ yes	_____ X _____	no

Federal Awards

Internal control over major programs:			
Material weaknesses identified?	_____ yes	_____ X _____	no
Significant deficiencies identified not considered to be material weaknesses?	_____ yes	_____ X _____	none reported

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a)?	_____ yes	_____ X _____	no
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title I - Grants to LEA's - Part A - Basic
84.010A	Title I - Orleans Parish School Board Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs:	_____ \$300,000 _____	
Auditee qualified as low-risk audit?	_____ X _____	no

Section II - Internal Control and Compliance - Governmental Auditing Standards

No findings or questioned costs for the year ended June 30, 2011.

Section III - Internal Control and Compliance - Major Federal Programs

No findings or questioned costs for the year ended June 30, 2011.

**HYNES CHARTER SCHOOL CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

Section II – Internal Control and Compliance – Governmental Auditing Standards

No prior year findings or questioned costs.

Section III – Internal Control and Compliance – Major Federal Programs

No prior year findings or questioned costs.

**SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**



Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA
Craig A. Silva, CPA*
Thomas A. Gurtner, CPA*
Kenneth J. Abney, CPA, MS Tax*

*Limited Liability Companies

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Hynes Charter School Corporation and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Hynes Charter School Corporation and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). Management of Hynes Charter School Corporation is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures
 - Total General Fund Equipment Expenditures
 - Total Local Taxation Revenue
 - Total Local Earnings on Investment in Real Property
 - Total State Revenue in Lieu of Taxes
 - Nonpublic Textbook Revenue
 - Nonpublic Transportation Revenue

Findings: None

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Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.
3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 5 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Findings: None

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Findings: None

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Findings: None

Public School Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 5 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

Findings: None

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

Findings: None

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Findings: None

**Louisiana Educational Assessment Program (LEAP)
(Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation.

Findings: None

Graduation Exit Exam (GEE) (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled score as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation.

Findings: Not applicable

iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation

Findings: None

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management, the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, and the Orleans Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silva Gurtner & Alney, LLC

September 26, 2011

HYNES CHARTER SCHOOL CORPORATION
SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 – PERFORMANCE AND STATISTICAL DATA)
FOR THE YEAR ENDED JUNE 30, 2011

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D. or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals and Assistant Principals and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 - Graduation Exit Exam (GEE)

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data. The schedule is not applicable for Hynes Charter School.

Schedule 9 - iLEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**HAYNES CHARTER SCHOOL CORPORATION
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES
AND CERTAIN LOCAL REVENUE SOURCES
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 1**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 2,202,783	
Other Instructional Staff Activities	212,655	
Employee Benefits	1,010,273	
Purchased Professional and Technical Services	136,802	
Instructional Materials and Supplies	220,569	
Instructional Equipment	227	
Total Teacher and Student Interaction Activities		3,783,309

Other Instructional Activities	206,742	206,742
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Pupil Support Services	126,888	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		126,888

Instructional Staff Services	-	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		-

School Administration	910,960	
Less: Equipment for School Administration	-	
Net School Administration		910,960

Total General Fund Instructional Expenditures		<u>\$ 5,027,899</u>
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Total General Fund Equipment Expenditures		<u>\$ -</u>
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Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -
Renewable Ad Valorem Tax	-
Debt Service Ad Valorem Tax	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-
Sales and Use Taxes	-
Total Local Taxation Revenue	<u>\$ -</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ -
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	<u>\$ -</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ -
Revenue Sharing - Other Taxes	-
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	<u>\$ -</u>

Nonpublic Textbook Revenue	<u>\$ -</u>
----------------------------	-------------

Nonpublic Transportation Revenue	<u>\$ -</u>
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See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
EDUCATION LEVELS OF PUBLIC SCHOOL STAFF
AS OF OCTOBER 1, 2010
SCHEDULE 2

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	33	70.21%	1	50.00%				
Master's Degree	13	27.66%			1	50.00%		
Master's Degree + 30	1	2.13%			1	50.00%		
Specialist in Education								
Ph. D. or Ed. D.			1	50.00%				
Total	47	100.00%	2	100.00%	2	100.00%		

See independent accountants' report on applying agreed-upon procedures.

**HYNES CHARTER SCHOOL CORPORATION
NUMBER AND TYPE OF PUBLIC SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 3**

Type	Number
Elementary	
Middle/Jr. High	
Secondary	
Combination	1
Total	1

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS, AND FULL-TIME CLASSROOM
TEACHERS
AS OF OCTOBER 1, 2010
SCHEDULE 4

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals			1					1
Principals			1					1
Classroom Teachers	12	5	4	5	7	6	10	49
Total	12	5	6	5	7	6	10	51

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
PUBLIC SCHOOL STAFF DATA
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 5

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	\$52,618	\$52,618
Average Classroom Teachers Salary Excluding Extra Compensation	\$50,883	\$50,883
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	45.20	45.20

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
CLASS SIZE CHARACTERISTICS
AS OF OCTOBER 1, 2010
SCHEDULE 6

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	21%	4	79%	15				
Elementary Activity Classes	21%	4	79%	15				
Middle / Jr. High	33%	2	67%	4				
Middle / Jr. High Activity Classes	44%	8	56%	10				
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

HYNES CHARTER SCHOOL CORPORATION
LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 7

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4	4	7.27%	4	7.84%	5	8.92%	5	9.09%	3	5.88%	1	1.78%
Advanced	17	30.91%	7	13.73%	19	33.93%	10	18.18%	7	13.73%	17	30.36%
Mastery	28	50.91%	27	52.94%	31	55.36%	28	50.91%	28	54.90%	32	57.14%
Basic	6	10.91%	9	17.65%	0	0.00%	12	21.82%	7	13.73%	5	8.93%
Approaching Basic	0	0.00%	4	7.84%	1	1.79%	0	0.00%	6	11.76%	1	1.79%
Unsatisfactory	55	100.00%	51	100.00%	56	100.00%	55	100.00%	51	100.00%	56	100.00%
Total												

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8	0	0.00%	5	14.29%	5	13.89%	2	5.13%	3	8.57%	3	8.31%
Advanced	5	12.82%	14	40.00%	13	36.11%	1	2.56%	2	5.71%	2	5.56%
Mastery	27	69.23%	14	40.00%	17	47.22%	22	56.41%	24	68.58%	24	66.68%
Basic	7	17.95%	2	5.71%	1	2.78%	9	23.08%	6	17.14%	5	13.89%
Approaching Basic	0	0.00%	0	0.00%	0	0.00%	5	12.82%	0	0.00%	2	5.56%
Unsatisfactory	39	100.00%	35	100.00%	36	100.00%	39	100.00%	35	100.00%	36	100.00%
Total												

**HYNES CHARTER SCHOOL CORPORATION
GRADUATION EXIT EXAM (GEE)
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 8**

This schedule is not applicable as the School does not enroll students in grades 9 - 12.

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
THE ILEAP TESTS
FOR THE YEAR ENDED JUNE 30, 2011
SCHEDULE 9

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2009		2010		2011		2009		2010		2011		2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3	4	8.00%	5	8.93%	2	3.28%	7	14.29%	6	10.71%	9	14.75%	3	6.12%	2	3.77%	7	12.96%	1	2.04%	2	3.61%	3	5.56%
Advanced	0	0.00%	12	21.43%	13	21.31%	3	6.12%	12	21.43%	16	26.23%	8	16.33%	15	26.79%	11	20.37%	10	20.11%	13	23.64%	15	27.78%
Mastery	19	38.00%	27	48.21%	31	50.82%	23	46.94%	29	51.79%	27	44.26%	27	53.10%	29	51.79%	27	50.00%	21	42.66%	30	54.55%	30	55.56%
Basic	12	24.00%	11	19.64%	13	21.31%	12	24.49%	7	12.50%	8	13.11%	7	14.29%	8	14.29%	9	16.67%	11	22.45%	7	12.73%	5	9.26%
Approaching Basic	6	12.00%	1	1.79%	2	3.28%	4	8.16%	2	3.57%	1	1.65%	4	8.16%	2	3.56%	0	0.00%	6	12.24%	3	5.44%	1	1.84%
Unsatisfactory	50	100.00%	56	100.00%	61	100.00%	49	100.00%	56	100.00%	61	100.00%	49	100.00%	56	100.00%	54	100.00%	49	100.00%	55	100.00%	54	100.00%
Total																								

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2009		2010		2011		2009		2010		2011		2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5	4	7.81%	8	15.09%	3	5.88%	7	13.73%	13	24.53%	9	17.65%	3	5.88%	2	3.77%	1	1.96%	2	3.92%	6	11.32%	4	7.84%
Advanced	14	27.45%	14	26.42%	10	19.61%	9	17.65%	10	18.87%	10	18.87%	12	23.53%	12	22.64%	9	17.65%	15	29.41%	11	20.75%	9	17.65%
Mastery	27	52.91%	21	39.62%	28	54.90%	21	41.18%	21	39.62%	26	50.98%	23	45.10%	26	49.06%	19	37.25%	32	62.75%	27	50.94%	15	29.41%
Basic	5	9.80%	7	13.21%	7	13.73%	9	17.65%	5	9.43%	4	7.81%	9	17.65%	13	24.53%	18	35.29%	2	3.92%	8	15.09%	20	39.22%
Approaching Basic	1	1.97%	3	5.66%	3	5.88%	5	9.79%	4	7.55%	4	7.81%	4	7.81%	0	0.00%	0	0.00%	0	0.00%	1	1.96%	3	5.88%
Unsatisfactory	51	100.00%	53	100.00%	51	100.00%	51	100.00%	53	100.00%	51	100.00%	51	100.00%	53	100.00%	51	100.00%	51	100.00%	51	100.00%	51	100.00%
Total																								

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2009		2010		2011		2009		2010		2011		2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6	1	2.45%	7	14.01%	2	3.52%	6	14.64%	6	12.01%	13	22.82%	1	2.30%	5	10.00%	7	12.28%	2	5.00%	1	2.20%	16	28.07%
Advanced	3	7.32%	11	22.00%	16	28.07%	6	14.64%	13	26.00%	9	15.79%	6	15.00%	6	12.00%	12	21.05%	4	10.00%	15	30.00%	13	22.81%
Mastery	28	68.29%	25	50.00%	35	61.40%	25	60.95%	22	44.00%	23	40.35%	21	52.50%	25	50.00%	28	49.12%	23	57.50%	18	36.00%	23	40.35%
Basic	6	14.63%	5	10.00%	4	7.02%	3	7.37%	5	10.00%	9	15.79%	9	22.50%	10	20.00%	9	15.79%	7	17.50%	5	10.00%	3	5.26%
Approaching Basic	3	7.31%	2	3.99%	0	0.01%	1	2.43%	4	7.99%	3	5.25%	3	7.50%	4	8.00%	1	1.76%	4	10.00%	1	2.00%	2	3.51%
Unsatisfactory	41	100.00%	50	100.00%	57	100.00%	41	100.00%	50	100.00%	57	100.00%	40	100.00%	50	100.00%	57	100.00%	40	100.00%	50	100.00%	57	100.00%
Total																								

District Achievement Level Results	English Language Arts						Mathematics						Science						Social Studies					
	2009		2010		2011		2009		2010		2011		2009		2010		2011		2009		2010		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7	2	5.26%	5	12.20%	12	28.09%	4	10.53%	7	17.07%	14	30.43%	3	7.89%	6	14.63%	1	2.78%	4	10.53%	5	12.20%	5	13.89%
Advanced	15	39.47%	12	29.27%	9	19.57%	10	26.32%	12	29.27%	12	26.09%	12	31.58%	8	19.51%	11	30.56%	11	28.95%	8	19.51%	13	36.11%
Mastery	18	47.37%	20	48.78%	24	52.17%	21	55.26%	20	48.28%	19	41.30%	16	42.11%	18	43.90%	16	44.44%	22	57.89%	23	56.10%	15	41.67%
Basic	3	7.90%	3	7.32%	1	2.17%	2	5.26%	1	2.44%	1	2.18%	4	10.53%	8	19.51%	7	19.44%	1	2.63%	4	9.76%	3	8.33%
Approaching Basic	0	0.00%	1	2.43%	0	0.00%	1	2.63%	1	2.44%	0	0.00%	3	7.89%	1	2.45%	1	2.78%	0	0.00%	1	2.44%	0	0.00%
Unsatisfactory	38	100.00%	41	100.00%	46	100.00%	38	100.00%	41	100.00%	46	100.00%	38	100.00%	41	100.00%	46	100.00%	38	100.00%	41	100.00%	46	100.00%
Total																								